

CONTENTS OF 2012-13 RECOMMENDED BUDGET

There are two workbooks for the 2012-13 Recommended Budget, both are user friendly for the public, Board of Supervisors, and departments. The first workbook is 2012-13 Recommended Budget Executive Summary and the second workbook is 2012-13 Recommended Budget. Both workbooks have tabbed sections that are described below:

The first workbook, 2012-13 Recommended Budget Executive Summary, is a summary of the 2012-13 Recommended Budget, which begins with a memo from the Chief Executive Officer (CEO), and includes the following sections:

- **Strategic Plan**, which summarizes the CEO's plan to address the five-year cumulative deficit and the detailed changes in ongoing discretionary general funding and the cost to maintain services in the 2012-13 fiscal year, as well as mitigations required to be implemented in the 2012-13 fiscal year to maintain a structurally balanced budget.
- **Identified Needs**, which summarizes the one-time discretionary general funding available and the recommended one-time costs and allocation for 2012-13 and identifies future needs that are currently unfunded that the county will have to address.
- **County Budget Summary**, which shows total appropriation and total revenue included in the 2012-13 Recommended Budget with comparative numbers from the 2011-12 modified budget. Also included is total budgeted staffing recommended for 2012-13 with comparative numbers from the 2011-12 modified budget.
- **Discretionary General Funding**, which summarizes how the general fund is funded in 2012-13 as well as the balances of unallocated discretionary sources (contingencies) and reserves.

The second workbook, 2012-13 Recommended Budget, begins with a **County Budget Overview**, which provides information about the County and the budget process and explains to the reader how the workbook functions. There is a tab for each budget group and behind each tab is all the budget unit details within that budget group.

For each department the following is included:

- **Department's Mission Statement.**
- **Department's Organizational Chart**, which includes the names of key personnel of the department, what functions the department performs and budgeted staffing counts by function included in their 2012-13 Recommended Budget.
- **Department's 2010-11 and 2011-12 Accomplishments.**
- **Department's 2012-13 Strategic Goals, Objectives and Performance Measures**, which includes performance measures that can monitor the success of their objectives which tie to their goals.
- **Summary of Budget Units**, which summarizes the 2012-13 Recommended Budget by appropriation, revenue, net county cost, fund balance, revenue over/(under) expense and staffing for all budget units under the direction of a specific department and/or group. This section also includes a five-year trend for each budget unit listed.



For each departmental budget unit the following details are included:

- **Description of Major Services**, provides information regarding the main functions of each budget unit.
- **Budget at a Glance**, lists the budget unit's 2012-13 expenditure authority, sources (including reimbursements), budgeted staffing, and percentage of net county cost, if any.
- **Expenditure Authority and Sources pie charts**, illustrate what percentage of 2012-13 budgeted expenditure authority is spent on staffing expenses, operating expenses, etc., as well as, the percentage of the 2012-13 budgeted sources that come from net county cost, taxes, fee/rate supported revenues, etc.
- **Budgeted Staffing Analysis and 5-Year Staffing Trend**, displays the budget unit's current staffing trend, including regular and limited term positions and associated staffing expenses for the current and two prior fiscal years, and illustrates with a bar graph the budgeted staffing amounts for the past four fiscal years and the upcoming fiscal year.
- **Analysis of 2012-13 Recommended Budget**, includes line item budget amounts by appropriation such as staffing expenses, operating expenses, etc. and line items by revenue sources for the most recent and upcoming fiscal year, as well as actual results for the past three fiscal years, and current year estimates.
- **Budget Changes and Operational Impact**, briefly describes any major budget unit program impacts, and highlights the 2012-13 budget including significant changes in appropriation and revenue from the prior year modified budget.
- **Major Expenditures and Revenue in 2012-13 Recommended Budget**, provides explanations of major departmental expenditures and sources included in the 2012-13 Recommended Budget.
- **Staffing Changes and Operational Impact**, briefly highlights budgeted staffing changes and operational impacts for 2012-13, including significant changes from prior year budgeted staffing.
- **2012-13 Position Summary**, identifies by functions all the classifications budgeted in 2012-13 and separates them by type, regular and limited term, as well as by status, filled, vacant or new when the budget was built.

